

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.**AUDIT REPORT****DECEMBER 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/3/11

Terrie L. Jackson
Certified Public Accountants

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| INDEPENDENT AUDITOR'S REPORT ON EXAMINATION OF THE FINANCIAL STATEMENTS | 1-2 |
| STATEMENTS OF FINANCIAL POSITION | 3 |
| STATEMENTS OF ACTIVITIES | 4 |
| STATEMENTS OF CASH FLOWS | 5 |
| STATEMENTS OF FUNCTIONAL EXPENSES | 6 |
| NOTES TO THE FINANCIAL STATEMENTS | 7-12 |

SUPPLEMENTAL INFORMATION

| | |
|---|-------|
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 13 |
| RECONCILIATION OF FINANCIAL STATEMENTS TO FEDERAL EXPENDITURES | 14 |
| NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 15 |
| REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> | 16-17 |
| REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 | 18-19 |
| SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS | 20 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 21-22 |
| COMBINING STATEMENTS OF FINANCIAL POSITION | 23 |
| COMBINING STATEMENTS OF ACTIVITIES | 24 |

TERRIE L. JACKSON
Certified Public Accountants
P. O. Box 31873
Houston, Texas 77231-1873
(713) 728-0650

Membership:

American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Society of Louisiana Certified Public Accountants
Houston Chapter, Texas Society of CPAs

Independent Auditor's Report

To the Board of Directors
Bossier Office of Community Services, Inc.
Bossier City, Louisiana

We have audited the accompanying statement of financial position of Bossier Office of Community Services, Inc. (a non-profit corporation) as of December 31, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bossier Office of Community Services, Inc. as of December 31, 2010 and 2009, and the changes in its net assets, its cash flows and its functional expenses for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2011, on our consideration of Bossier Office of Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Bossier Office of Community Services, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Further, the supplemental schedules listed on pages 23 – 24 of this report are presented for purposes of additional analysis and are also not a required part of these financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Fatts Jackson", is written over the typed name.

Houston, Texas

June 28, 2011

Bossier Office of Community Services, Inc.
Statements of Financial Position
December 31, 2010 and 2009

| | <u>2010</u> | <u>2009</u> |
|-----------------------------------|--------------------|--------------------|
| Assets | | |
| Current Assets | | |
| Cash | \$ 218,235 | \$ 182,750 |
| Grants receivable | 201,461 | 251,200 |
| Accounts receivable insurance | - | - |
| Accounts receivable other | - | - |
| Total current assets | <u>419,696</u> | <u>433,950</u> |
| Property and Equipment | | |
| Furniture, fixtures & equipment | 263,260 | 263,259 |
| Vehicles | 867,272 | 867,272 |
| Buildings | 928,858 | 928,858 |
| Land | 35,966 | 35,966 |
| Accumulated Depreciation | <u>(1,673,230)</u> | <u>(1,635,814)</u> |
| Net Property and Equipment | 422,125 | 459,541 |
| Total assets | 841,821 | 893,492 |
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts payable | 110,749 | 108,823 |
| Bank overdraft | 28,315 | - |
| Accrued liabilities | 93,258 | 93,258 |
| Deferred | <u>-</u> | <u>-</u> |
| Total current liabilities | 232,322 | 202,081 |
| Long term portion of debt | <u>-</u> | <u>-</u> |
| Total liabilities | 232,322 | 202,081 |
| Net assets: | | |
| Unrestricted | 63,417 | 61,464 |
| Temporarily restricted | 123,908 | 175,406 |
| Permanently restricted | <u>422,174</u> | <u>454,541</u> |
| Total net assets | 609,499 | 691,411 |
| Total liabilities and net assets | \$ 841,821 | \$ 893,492 |

See accompanying notes.

Bossier Office of Community Services, Inc.
Statements of Activities
For the Years Ended December 31, 2010 and 2009

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Permanently Restricted</u> | <u>2010 Total</u> | <u>2009 Total</u> |
|--|---------------------|-----------------------------------|-----------------------------------|-----------------------|-----------------------|
| <u>Revenues, gains, and other support:</u> | | | | | |
| Interest | \$ - | \$ 318 | \$ - | 318 | \$ 77 |
| Grant revenues | - | 5,187,289 | - | 5,187,289 | 4,785,384 |
| Local | 225,009 | - | - | 225,009 | 851,049 |
| ARRA | - | 507,628 | - | 507,628 | 29,408 |
| | <u>225,009</u> | <u>5,695,235</u> | <u>-</u> | <u>5,920,244</u> | <u>5,665,918</u> |
| <u>Net Assets Released from restriction</u> | | | | | |
| Satisfaction of program restrictions | 5,904,188 | (5,904,188) | - | (0) | - |
| Note payment | - | - | - | - | - |
| Satisfaction of capital acquisition | - | - | - | - | - |
| Expiration of time restrictions | <u>37,418</u> | <u>-</u> | <u>(37,418)</u> | <u>-</u> | <u>-</u> |
| | <u>5,941,606</u> | <u>(5,904,188)</u> | <u>(37,418)</u> | <u>(0)</u> | <u>-</u> |
| Insurance claim-extraordinary income | - | - | - | - | - |
| Total unrestricted revenues, gains, and other support | <u>6,166,615</u> | <u>(208,954)</u> | <u>(37,418)</u> | <u>5,920,244</u> | <u>5,665,918</u> |
| <u>Expenses</u> | | | | | |
| Head Start | 2,346,827 | - | - | 2,346,827 | 2,436,399 |
| Early Head Start | 515,447 | - | - | 515,447 | 487,750 |
| ARRA | 226,026 | - | - | 226,026 | 398,136 |
| Child and Adult Care Food Program | 440,860 | - | - | 440,860 | 277,343 |
| Community Services Block Grant II | 354,777 | - | - | 354,777 | - |
| Community Services Block Grant I | 216,811 | - | - | 216,811 | 898,363 |
| Low Income Home Energy Assistance | 1,509,544 | - | - | 1,509,544 | 31,812 |
| Non Emergency Medical Transportation | 42,143 | - | - | 42,143 | 845,723 |
| Community Services - Youth Program | 166,669 | - | - | 166,669 | 228,572 |
| Youth Shelter | 89,594 | - | - | 89,594 | 54,527 |
| Federal Emergency Management | 16,409 | - | - | 16,409 | - |
| Community Development Block Grant | - | - | - | - | 231,756 |
| School Lunch | 68,675 | - | - | 68,675 | - |
| Family Day Care Home | - | - | - | - | - |
| Support Services | - | - | - | - | - |
| General Services | <u>8,372</u> | <u>-</u> | <u>-</u> | <u>8,372</u> | <u>-</u> |
| Total expenses and losses | <u>6,002,154</u> | <u>-</u> | <u>-</u> | <u>6,002,154</u> | <u>5,890,381</u> |
| Changes in net assets | 164,461 | (208,954) | (37,418) | (81,910) | (224,463) |
| Net assets at beginning of year | 61,464 | 170,406 | 459,541 | 691,411 | 915,875 |
| Transfer out | (212,508) | (78,862) | - | (291,370) | (608,604) |
| Transfer in | <u>50,000</u> | <u>241,370</u> | <u>-</u> | <u>291,370</u> | <u>608,604</u> |
| Net assets at end of year | <u>\$ 63,417</u> | <u>\$ 123,960</u> | <u>\$ 422,123</u> | <u>\$ 609,500</u> | <u>\$ 691,412</u> |

See accompanying notes.

Bossier Office Community Services, Inc.
Statements of Cash Flows
For the Years Ended December 31, 2010 and 2009

| | <u>2010</u> | <u>2009</u> |
|---|------------------|-------------------|
| <u>Cash flows from operating activities:</u> | | |
| Cash received from grants | \$ 5,744,656 | \$ 5,748,169 |
| Cash paid to employees and suppliers | (5,934,448) | (5,777,737) |
| Other | 225,009 | 25,679 |
| Interest | <u>318</u> | <u>77</u> |
| Net cash provided (used) by operating activities | 35,535 | (3,812) |
| <u>Cash flows from investing activities:</u> | | |
| Capital purchases | - | (5,000) |
| Other | <u>(50)</u> | <u>-</u> |
| Net cash provided (used) by investing activities | (50) | (5,000) |
| <u>Cash flows from financing activities:</u> | | |
| Increase (Decrease) in notes payable | - | - |
| Other | <u>-</u> | <u>-</u> |
| Net cash provided (used) by financing activities | - | - |
| Net increase (decrease) in cash | 35,485 | (8,812) |
| Cash at beginning of year | <u>182,750</u> | <u>191,563</u> |
| Cash at end of year | \$ 218,235 | \$ 182,751 |
| <u>Reconciliation of change in net assets</u> <u>to net cash provided by operating activities:</u> | | |
| Change in net assets | \$ (81,910) | \$ (224,465) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 37,418 | 23,953 |
| Change in receivables | 49,739 | 108,008 |
| Change in accounts payables | 30,288 | 88,691 |
| Non cash receipts | <u>-</u> | <u>-</u> |
| Net cash provided (used) by operating activities | <u>\$ 35,535</u> | <u>\$ (3,813)</u> |

See accompanying notes.

Bossier Office of Community Services, Inc.
Statements of Functional Expenses
For the Years Ended December 31, 2010 and 2009

| Expenses: | Head Start | Early Head Start | HEAD START ARRA | Child and Adult Care Food | Community Services II | Community Services I | Home Energy Assistance | Non Emergency Transit Services | State Juvenile Home | FEMA | CDBG | JGJ School Lunch | OCS Youth Services | General Services | General Payroll | 2010 TOTAL | 2009 TOTAL |
|--------------------|----------------|------------------|-----------------|---------------------------|-----------------------|----------------------|------------------------|--------------------------------|---------------------|-------------|------|------------------|--------------------|------------------|-----------------|----------------|----------------|
| | | | | | | | | | | | | | | | | | |
| Personnel | \$ 1,340,334 | \$ 286,017 | \$ 117,654 | \$ 125,291 | \$ 167,049 | \$ 65,207 | \$ 46,935 | \$ 7,669 | \$ 103,736 | \$ - | \$ - | \$ 23,189 | \$ 22,999 | \$ - | \$ - | \$ 2,305,480 | \$ 2,659,426 |
| Fringe benefits | 477,430 | 109,453 | 24,975 | 37,896 | 81,636 | 5,071 | 15,715 | 5,505 | 34,451 | - | - | 1,774 | 5,827 | - | - | 799,732 | 744,588 |
| Travel | 18,756 | 1,389 | - | - | 5,190 | 61 | 3,533 | 1,020 | 5,906 | - | - | 90 | - | - | - | 35,945 | 33,095 |
| Equipment | 4,744 | - | - | - | 2,502 | 163 | 1,358 | 35 | - | - | - | - | 1,115 | - | - | 9,918 | 16,199 |
| Supplies | 69,714 | 18,518 | - | 376 | 5,470 | 1,565 | 7,303 | - | 3,076 | - | - | 43,622 | 4,383 | 541 | - | 154,568 | 285,814 |
| Occupancy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21,595 |
| Contractual | 33,306 | - | - | - | - | - | - | - | 1,651 | - | - | - | 11,368 | - | - | 46,325 | 81,839 |
| Telephone | 27,310 | 7,891 | - | - | 13,126 | - | 2,183 | - | - | - | - | - | 3,792 | - | - | 54,302 | 37,477 |
| Utilities | 103,583 | 13,579 | - | - | 4,119 | - | 1,005 | 778 | - | - | - | - | - | - | - | 123,064 | 99,075 |
| Insurance | 53,336 | 21,027 | - | - | 41,995 | - | 7,560 | 8,967 | - | - | - | - | - | - | - | 132,885 | 243,467 |
| Vehicle operations | 36,999 | - | - | - | 8,221 | - | - | 15,963 | - | - | - | - | 685 | - | - | 61,869 | 79,185 |
| Maintenance | 108,902 | 21,538 | - | - | 1,461 | - | 366 | 16 | 1,962 | - | - | - | - | - | - | 132,283 | 64,632 |
| Office expenses | - | - | - | - | - | - | 787 | - | - | - | - | - | - | - | - | 2,749 | - |
| Professional | 11,150 | 5,079 | - | - | 7,813 | - | 1,350 | 1,350 | 15,624 | - | - | - | 4,500 | - | - | 46,866 | 34,062 |
| Food and supplies | 563 | 994 | - | 270,816 | - | - | - | - | - | - | - | - | - | - | - | 272,373 | 268,497 |
| Interest expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IRS penalties | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider training | 19,207 | 1,090 | - | - | - | - | - | - | - | - | - | - | 80 | - | - | 20,377 | 156,127 |
| Miscellaneous | 23,394 | 1,034 | - | 5,394 | 12,711 | - | 2,785 | - | 263 | - | - | - | 14,979 | - | - | 60,559 | 81,803 |
| Client assistance | - | - | - | - | 3,343 | 144,744 | 1,418,382 | - | - | 16,409 | - | - | - | 370 | - | 1,583,248 | 870,115 |
| ARRA | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,904 |
| Other | - | 27,838 | 83,597 | 87 | 141 | - | - | 840 | - | - | - | - | 2,429 | 3,056 | 4,406 | 122,193 | 82,529 |
| Total | 2,328,727.72 | 515,447 | 226,026 | 439,860 | 354,777 | 216,811 | 1,509,261 | 42,143 | 166,669 | 16,409 | - | 68,675 | 71,558 | 3,966 | 4,406 | 5,964,736 | 5,866,428 |
| Depreciation | 18,059.00 | - | - | 1,000 | - | - | 283 | - | - | - | - | - | 18,056 | - | - | 37,418 | 23,953 |
| Total | \$2,346,786.72 | \$ 515,446.64 | \$226,026.00 | \$440,860.07 | \$354,777.14 | \$216,811.46 | \$1,509,543.91 | \$42,143.12 | \$166,668.93 | \$16,409.00 | \$- | \$68,675.23 | \$89,593.64 | \$3,966.05 | \$4,406.00 | \$6,002,153.91 | \$5,890,381.30 |

See accompanying notes.
Page 6

**BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PROGRAM DESCRIPTION -

Bossier Office of Community Services, Incorporated (BOCS) is a private nonprofit corporation established under the laws of the State of Louisiana. The corporation is organized to operate a Community Services Program in and for Bossier Parish, Louisiana. Specifically, the corporation is organized to:

- A. serve as the official anti-poverty agency in Bossier Parish, Louisiana;
- B. create, plan, develop, implement, conduct and administer programs according to Federal rules, regulations and guidelines that involve the maximum participation of the community served;
- C. ensure and provide affordable, safe, sanitary and decent housing to very low, low and moderate income residents of the State and expand economic development and home ownership opportunities for low and moderate income residents of the State;
- D. provide assistance and educational materials related to housing to very low, low and moderate income residents of the State;
- E. improvise and utilize all community resources both public and private in an organized approach on eliminating poverty.

Bossier Office of Community Services Inc.'s operations are segregated into general grant programs as follows:

Head Start and Early Head Start Programs (HS and EHS) provides comprehensive educational and support services to low-income and disabled children zero to five years of age and children who have not reached the compensatory school age. This program provides health, mental health, nutrition, education and parent involvement services to children in an effort to enable the child to function at an optimum level in their environment. Funding is provided through federal funds from the U.S. Department of Health and Human Services.

Child and Adult Care Food Program (CACFP) provides a food service program in conjunction with the Head Start and Early Head Start Programs. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

Community Services Block Grant (CSBG) provides assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

Transit Services provides transportation services to citizens in the urban and rural areas of Bossier Parish. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services, federal funds passed through the City of Bossier City, transit fares and other miscellaneous revenues.

Low-Income Home Energy Assistance Program (LIHEAP) provides assistance to low income households in offsetting the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Finance Agency.

National School Lunch Program (NSLP) provides a food service program in coordination with the Johnny Gray Jones Youth Shelter. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

Johnny Gray Jones Youth Shelter (JGJYS) provides for the maintenance and operation of a regional youth shelter which provides a temporary facility for juvenile status offenders until their disposition can be decided. Funding is provided by state funds from the Department of Public Safety and Corrections and various other revenues.

Reporting Entity - The governing body of Bossier Office of Community Services is its Board of Directors. The Board appoints an Executive Director to administer the affairs of the agency. BOCS is not considered a component of the city, parish or any governmental body. The governing board independently oversees the agency's operations.

- 1) The accompanying financial statements include all of the organization's programs, activities and functions of BOCS for which the Board has oversight responsibility, except as described in the following paragraph. Such oversight responsibilities include designation of management, the ability to significantly influence operations, accountability for fiscal matters, and the scope of public services.
- 2) Some equipment is owned by BOCS while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds, therefore its disposition, as well as the ownership of any sale proceeds therefrom is subject to funding source regulations.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

BASIS OF ACCOUNTING -

Accounting Policies – The accompanying financial statements have been prepared in conformity with generally accepted accounting principles. BOCS uses the accrual basis of accounting.

Financial Statement Presentation – The financial statements are presented as recommended by Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958-205, *Financial Statements of Not-for-Profit Organizations*. FASB ASC 958-205 requires the agency to report information regarding its financial position and activities into three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets.

Revenue and Support – Grant revenues (Grants and Governmental reimbursements) are recognized using the legal and contractual requirements of the Agency's programs as guidance. Grant revenues (where funds must be expended for specific purposes prior to amount being reimbursed to the Agency) are recognized based on expenditures recorded.

BOCS reports grants and gifts of cash and other assets as restricted support if they are received with donor or grant stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted net assets are restricted for future period expenditures.

Property and Equipment – Property and equipment are recorded at costs unless donated. If donated, property and equipment are carried at the approximate fair value at the date of donation. It is BOCS's policy to capitalize property and equipment with a unit cost of \$5,000 or more. Lesser amounts are expensed. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulation regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

BOCS recognizes depreciation on its fixed assets in accordance with generally accepted accounting principles. The Federal government has a reversionary interest in property purchased with Federal funds. Its disposition, as well as any disposition proceeds, is subject to federal regulations. The use of assets purchased with federal funds is limited to the purposes intended by the funding source. Fixed assets are depreciated using the straight-line method.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

BOCS's fixed assets are stated at cost and are depreciated as follows:

| <u>Fixed Asset</u> | <u>Useful Life</u> | <u>Method</u> |
|-----------------------|--------------------|---------------|
| Furniture & Equipment | 5 – 10 Years | Straight Line |
| Vehicles | 5 Years | Straight Line |
| Buildings | 20 – 30 Years | Straight Line |

Depreciation expense for the year ended December 31, 2010 totaled \$37,418.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, BOCS considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. BOCS had no cash equivalents at December 31, 2010.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Income Taxes – BOCS is a not-for-profit organization that is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a private corporation.

Contributed Services – BOCS received donated services from a variety of unpaid volunteers assisting in its program services. No amounts for donated services have been recognized in the accompanying statements of activities since the criteria for recognition of such volunteer efforts under FASB ASC 985 has not been satisfied.

Pension Plan – A 403 (b) Retirement Plan was established for employees of BOCS effective May 1, 2001.

Expense Allocation – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 2: PROGRAM EXPENSES

Net assets were released from grantor restrictions by incurred expenses satisfying the restricted purposes or by occurrence of other events specified by funding sources.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

Purpose restrictions accomplished:

| | |
|---|---------------------|
| Head Start and Early Head Start Program | \$ 2,844,175 |
| ARRA Head Start | 226,026 |
| Child and Adult Care Food Program | 439,860 |
| Community Services Block Grant | 317,097 |
| ARRA Community Services Block Grant | 206,772 |
| Low Income Home Assistance Program | 1,509,261 |
| Non Emergency Transit Services | 24,846 |
| Federal Emergency Management Assistance | 16,409 |
| Community Development Block Grant | - |
| Johnny Gray Jones General | - |
| General Fund | - |
| National School Lunch Program | 68,675 |
| Total | <u>\$ 5,653,121</u> |

NOTE 3: LEASE COMMITMENTS

Bossier Office of Community Services leases equipment under operating leases from various entities. No leases have initial or remaining non-cancelable terms in excess of one year.

NOTE 4: GRANTS RECEIVABLE

Grants receivable at December 31, 2010 is comprised of the following:

| Agency | Program | Amount |
|--|--------------------------------|-------------------|
| U.S. Department of Health and Human Services | Head Start/Early Head Start | \$ 173,932 |
| Louisiana Department of Education | Child and Adult Care Food | 27,086 |
| Louisiana Department of Labor | Community Services Block Grant | 440 |
| Louisiana Department of Education | National School Lunch | - |
| | Total | <u>\$ 201,459</u> |

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

NOTE 5: PENSION PLAN

A 403 (b) Retirement Plan was established for employees of BOCS effective May 1, 2001. Employees with at least one year of service may contribute a portion of their wages to the plan. An amount equal to 5% of the total salary of eligible employees is contributed to the plan by BOCS.

The amount contributed by BOCS to retirement plans on behalf of the employees for the year ended December 31, 2010 was \$49,939.

NOTE 6: CONCENTRATION OF CREDIT RISK

BOCS received over 97% of its funding from Federal and State grants with the Head Start program providing over 54% of all grant revenues.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of December 31, 2010, BOCS had no significant concentrations of credit risk in relation to grant receivables.

NOTE 7: COMMITMENTS AND CONTINGENCIES

BOCS participates in certain governmental financial assistance programs. Although BOCS grant programs have been audited through December 31, 2010 in accordance with provisions of the Single Audit Act, these programs are still subject to financial and compliance audits by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although BOCS expects such amounts, if any, to be immaterial.

NOTE 8: SUBSEQUENT EVENTS

Subsequent events were evaluated through June 28, 2011, the date that the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

| Federal Grantor/Pass through Grantor/Program Title | Federal CFDA <u>Number</u> | Agency or Pass-through <u>Number</u> | Federal <u>Expenditures</u> |
|--|----------------------------------|--|--------------------------------|
| <u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Direct Program | | | |
| Head Start Program | 93.600 | | \$ 2,844,175 |
| American Recovery Act of 2009 (ARRA) | 93.708 | | 226,026 |
| Passed through Louisiana Department of Labor Community Services Block Grant (CSBG) | 93.569 | | 317,097 |
| American Recovery Act of 2009 (ARRA) | 93.710 | | 206,772 |
| Passed through Louisiana Department of Social Services- Office of Community Services Title XIX Transportation (NEMT) | 93.667 | Unknown | 24,846 |
| Passed through Louisiana Housing Finance Agency Low Income Home Energy Assistance Program (LIHEAP) | 93.568 | Unknown | 1,509,261 |
| Total U.S. Department of Health and Human Services | | | <u>5,128,176</u> |
| <u>U. S. DEPARTMENT OF AGRICULTURE</u> | | | |
| Passed Through Louisiana Department of Education Child and Adult Care Food Program (CACFP) | 10.558 | N/A | 439,860 |
| National School Lunch Program (NSLP) | 10.555 | N/A | 68,675 |
| Total Department of Agriculture | | | <u>508,535</u> |
| <u>U. S. Department of Housing and Urban Development</u> | | | |
| Passed through City of Bossier City Community Development Block Grant - (CDBG) Transportation Assistance | 14.218 | N/A | - |
| Total Department of Housing and Urban Development | | | <u>-</u> |
| <u>U. S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Passed through a local governing board Emergency Food and Shelter Program (FEMA) | 97.024 | Unknown | 16,409 |
| Total Federal Emergency Management Agency | | | <u>16,409</u> |
| Total Federal Expenditures | | | <u>\$ 5,653,120</u> |

See accompanying notes.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
RECONCILIATION OF FINANCIAL STATEMENTS TO FEDERAL EXPENDITURES
For the Year Ended December 31, 2010

| | |
|---|--------------------------------|
| | <u>Amount</u> |
| EXPENSES FROM FINANCIAL STATEMENTS | \$ 6,002,154 |
| ADD | |
| Capital Purchases | - |
| Less Non Federal Expenditures | |
| Depreciation | (37,418) |
| Others | (311,616) |
| Total Federal Expenditures | <u>\$ 5,653,120</u> |

Depreciation:

The Agency did not receive reimbursement for depreciation and depreciation was not charged to the grant.

Depreciation in these instances is not a federal expenditure as reflected in the reconciliation.

See accompanying notes.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
NOTES TO SCHEDULE OF FEDERAL AWARDS
December 31, 2010

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance and state assistance and federal and state cost-reimbursement contracts of Bossier Office of Community Services, Inc. BOCS receives federal awards both directly from the United States Department of Health and Human Services and indirectly through the State of Louisiana.

Federal program expenditures included in the accompanying schedule are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

(2) Major Programs

Four major programs are identified in the Summary of Auditor's Results in the Schedule of Findings and Questioned Costs.

TERRIE L. JACKSON
Certified Public Accountants
P. O. Box 31873
Houston, Texas 77231-1873
(713) 728-0650

Membership:

American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Society of Louisiana Certified Public Accountants
Houston Chapter, Texas Society of CPAs

**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors
Bossier Office of Community Services, Inc.
Bossier City, Louisiana

We have audited the financial statements of Bossier Office of Community Services, Inc. (BOCS) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bossier Office of Community Services Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bossier Office of Community Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

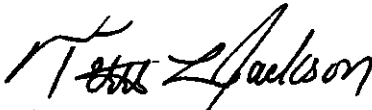
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether BOCS's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "T. Jackson", is written over the printed name.

Houston, Texas
June 28, 2011

TERRIE L. JACKSON
Certified Public Accountants
P. O. Box 31873
Houston, Texas 77231-1873
(713) 728-0650

Membership:

American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Society of Louisiana Certified Public Accountants
Houston Chapter, Texas Society of CPAs

**Report on Compliance with Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with OMB A-133**

To the Board of Directors
Bossier Office of Community Services, Inc.
Bossier City, Louisiana

Compliance

We have audited the compliance of Bossier Office of Community Services, Inc. (BOCS) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Bossier Office of Community Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of BOCS's management. Our responsibility is to express an opinion on BOCS's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about BOCS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of BOCS's compliance with those requirements.

In our opinion, Bossier Office of Community Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

Management of Bossier Office of Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered BOCS's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of BOCS's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Houston, Texas
June 28, 2011

**BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010**

Financial Statement Audit Findings

None reported.

Major Federal Award Program Audit Findings

None reported.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2010

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued – Unqualified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified? None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with
Section 510(a) of Circular A-133? No

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program</u> |
|---------------------|---|
| 93.600, 93.708 | Head Start Cluster |
| 93.569, 93.710 | Community Services Block Grant Cluster |
| 10.558 | Child and Adult Care Food Program. |
| 93.568 | Low Income Home Energy Assistance Program |

Dollar threshold used to distinguish between type A and type B programs:
\$300,000

Auditee qualified as low-risk auditee? Yes

**BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2010
(Continued)**

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
COMBINING STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2010

| ASSETS | Head Start | Early Head Start | Child and Adult Care Food | CSBG I | CSBG II | LIBEAP | School Lunch | Family Day Care Home | Weatherization Assistance | NEMT & Transit Services | JGYS General State | JGYS OCS & CASNO General Services | General | Payroll Fund | 2010 BALANCE | 2009 BALANCE |
|----------------------------------|-------------|------------------|---------------------------|--------|----------|-----------|--------------|----------------------|---------------------------|-------------------------|--------------------|-----------------------------------|----------|--------------|--------------|--------------|
| Current Assets | | | | | | | | | | | | | | | | |
| Cash | \$ 173,932 | \$ 14,301 | \$ 40,300 | \$ 63 | \$ - | \$ 58,804 | \$ 50 | \$ - | \$ - | \$ 9,928 | \$ 20,112 | \$ 20,341 | \$ 6,504 | \$ 47,832 | \$ 218,235 | \$ 182,750 |
| Grants receivable | - | - | 27,086 | - | 440 | - | - | - | - | - | - | - | - | - | - | - |
| Other Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance claim | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total current assets | 173,932 | 14,301 | 67,386 | 63 | 440 | 58,804 | 50 | - | - | 9,928 | 20,112 | 20,341 | 6,504 | 47,832 | 419,694 | 433,950 |
| Property and Equipment | | | | | | | | | | | | | | | | |
| Furniture and equipment | - | 102,992 | 3,000 | - | - | 4,140 | - | 3,090 | 29,940 | - | 5,099 | 94,649 | 18,750 | - | 263,260 | 253,259 |
| Vehicles | 643,083 | - | - | - | - | - | - | - | - | 115,480 | - | 90,072 | 18,635 | - | 867,272 | 867,272 |
| Buildings | 928,858 | - | - | - | - | - | - | - | - | - | - | - | - | - | 928,858 | 928,858 |
| Land | 35,966 | - | - | - | - | - | - | - | - | - | - | - | - | - | 35,966 | 35,966 |
| Accumulated depreciation | (1,223,705) | (102,992) | (1,000) | - | - | (4,140) | - | (3,090) | (18,275) | (115,480) | (5,099) | (173,365) | (22,488) | - | (1,673,231) | (1,631,814) |
| Net property and equipment | 382,204 | - | 4,000 | - | - | - | - | - | 11,665 | - | - | 9,358 | 14,897 | - | 422,124 | 455,541 |
| Total Assets | \$56,136 | 14,301 | 71,386 | 63 | 440 | 58,804 | 50 | - | 11,665 | 9,928 | 20,112 | 29,699 | 21,400 | 47,832 | 841,818 | 893,492 |
| Liabilities and Net Assets | | | | | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | | | | | |
| Accounts payable | - | 13,117 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bank overdraft | 702 | - | - | 50 | - | - | - | - | - | - | 2,960 | - | - | - | 110,796 | 108,823 |
| Accrued liabilities | 78,562 | 1,181 | - | - | 27,613 | - | - | - | - | - | - | - | - | - | 28,315 | - |
| IRS payables | - | - | - | - | 2,256 | - | - | - | - | - | - | 11,260 | - | - | 93,258 | 93,258 |
| Current portion of long term | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 173,932 | 14,298 | - | 50 | 29,869 | - | - | - | - | - | 2,960 | 11,260 | - | - | 232,369 | 202,081 |
| Long term portion of debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | 173,932 | 14,298 | - | 50 | 29,869 | - | - | - | - | - | 2,960 | 11,260 | - | - | 232,369 | 202,081 |
| Net assets: | | | | | | | | | | | | | | | | |
| Unrestricted | - | - | - | - | - | - | - | - | - | - | - | 9,081 | 6,504 | 47,832 | 63,417 | 61,464 |
| Temporarily restricted | - | 3 | 67,386 | 13 | (29,429) | 58,804 | 50 | - | - | 9,928 | 17,152 | - | - | - | 123,908 | 175,406 |
| Permanently restricted | 382,204 | - | 4,000 | - | - | - | - | - | 11,665 | - | - | 9,358 | 14,897 | - | 422,124 | 454,541 |
| Total net assets | 382,204 | 3 | 71,386 | 13 | (29,429) | 58,804 | 50 | - | 11,665 | 9,928 | 17,152 | 18,439 | 21,400 | 47,832 | 609,449 | 691,411 |
| Total liabilities and net assets | \$ 56,136 | 14,301 | 71,386 | 63 | 440 | 58,804 | 50 | - | 11,665 | 9,928 | 20,112 | 29,699 | 21,400 | 47,832 | 841,818 | 893,492 |

BOSSIER OFFICE OF COMMUNITY SERVICES, INC.
COMBINING STATEMENTS OF ACTIVITIES
YEARS ENDING DECEMBER 31, 2010 AND 2009

| | Head Start | Early Head Start | HS ABRA | Child and Adult Care Food | CSBG I | CSBG II | LIHEAP | School Lunch | Weatherization Assistance | Local CDDBG & Non Emergency Medical Transit | JGYS General State | JGYS OCS & CASINO General Services | General Fund | Payroll General Fund | 2010 Total | 2009 Total |
|--|--------------|------------------|---------|---------------------------|---------|-------------|-----------|--------------|---------------------------|---|--------------------|------------------------------------|--------------|----------------------|------------|------------|
| Revenues | | | | | | | | | | | | | | | | |
| Client & Support | | | | | | | | | | | | | | | | |
| Interest | \$ 142 | \$ - | \$ - | \$ - | \$ 74 | \$ 52 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50 | \$ - | \$ - | \$ 318 | \$ 77 |
| Grant revenues | 2,311,399.66 | 302,030.60 | - | 347,939 | - | 307,097 | 1,567,133 | 8,120 | - | 24,846 | 102,314 | - | 16,409 | - | 5,187,289 | 4,785,384 |
| CDDBG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local | - | 1.00 | - | - | - | 10,000 | - | 14,517 | - | 14,309 | - | 164,234 | 21,898 | - | 225,009 | 812,521 |
| Donation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 38,528 |
| ARRA | 71,048.02 | - | 226,026 | 3,782 | 206,772 | - | - | - | - | - | - | - | - | - | 507,628 | 29,408 |
| | 2,382,389.83 | 302,031.60 | 226,026 | 351,721 | 206,845 | 317,149 | 1,567,133 | 22,637 | - | 39,155 | 102,314 | 164,334 | 38,307 | - | 5,920,244 | 5,665,918 |
| Net Assets Released from Restrictions | | | | | | | | | | | | | | | | |
| New payment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Satisfaction equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expiration of time reverts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | | | | | | | | |
| Total | 2,382,589.85 | 302,031.60 | 226,026 | 351,721 | 206,845 | 317,149 | 1,567,133 | 22,637 | - | 39,155 | 102,314 | 164,334 | 38,307 | - | 5,920,244 | 5,665,918 |
| HS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EHHS | 2,346,826.72 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,346,827 | 2,436,399 |
| ARRA | - | 515,446.64 | - | - | - | - | - | - | - | - | - | - | - | - | 515,447 | 487,750 |
| CACFP | - | - | 226,026 | 440,860 | - | - | - | - | - | - | - | - | - | - | 226,026 | - |
| CSBG I | - | - | - | - | 216,811 | - | - | - | - | - | - | - | - | - | 216,811 | 398,136 |
| CSBG II | - | - | - | - | - | 354,777 | - | - | - | - | - | - | - | - | 354,777 | 277,343 |
| Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NEART | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Youth Shelter | - | - | - | - | - | - | - | - | - | 42,143 | - | - | - | - | - | - |
| OCS Youth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| School Lunch | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| FDOH | - | - | - | - | - | - | - | 68,675 | - | - | 166,669 | 89,594 | - | - | 166,669 | 228,572 |
| FEMA | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 68,675 | 231,756 |
| CDDBG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Weatherization | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 2,346,826.72 | 515,446.64 | 226,026 | 440,860 | 216,811 | 354,777 | 1,509,544 | 68,675 | - | 42,143 | 166,669 | 89,594 | 3,966 | 4,406 | 6,002,154 | 5,890,381 |
| Changes in net assets | 35,763.13 | (13,415.04) | - | (89,139) | (9,966) | (37,628) | 57,589 | (46,038) | - | (2,988) | (64,355) | 74,741 | 17,932 | (4,406) | (81,910) | (224,463) |
| Beginning Net Assets | 400,303.33 | 13,418.39 | - | 96,691 | 50 | - | 1,214 | 5,389 | 11,665 | 2,416 | 56,507 | 34,347 | 17,169 | 52,238 | 691,410 | 915,875 |
| Transfer out | (53,862.47) | - | - | 63,834 | 9,979 | 33,200 | - | 40,698 | - | 10,500 | 25,000 | (90,649) | (38,700) | - | (208,211) | (608,604) |
| Transfer in | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | - | 208,211 | 608,604 |
| Assets Returned Permanently | | | | | | | | | | | | | | | | |
| Ending Net Assets | \$ 382,204 | \$ 3 | \$ - | \$ 71,386 | \$ 63 | \$ (29,428) | \$ 58,804 | \$ 50 | \$ 11,665 | \$ 9,928 | \$ 17,152 | \$ 18,439 | \$ 21,400 | \$ 47,832 | \$ 609,499 | \$ 691,412 |